



## Ohio Revised Code

### Section 4701.061 Alternative requirements for CPA certificate.

Effective: March 30, 1999

Legislation: Senate Bill 200 - 122nd General Assembly

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Notwithstanding anything to the contrary in section 4701.06 of the Revised Code, the accountancy board shall grant a certificate of "certified public accountant" to any public accountant who meets all the following requirements:

- (A) The public accountant applies to the board for the certificate under this section.
  - (B) At the time of application and the time that the certificate is granted, the public accountant holds an Ohio permit.
  - (C) At the time of application, any public accounting firm that employs the public accountant or in which the public accountant has an interest is registered and meets the applicable peer review requirements of the board under section 4701.04 of the Revised Code.
  - (D) For not less than one hundred twenty months, the public accountant has held an Ohio permit and has completed and reported to the board all applicable continuing education hours required by section 4701.11 of the Revised Code and the rules adopted pursuant to that section.
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